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ANNUAL REPORT  
OF THE  
ASSESSING DEPARTMENT  
FOR THE YEAR 1950

ASSESSORS' OFFICE, CITY HALL ANNEX,  
BOSTON, MASS., January 1, 1951.

HON. JOHN B. HYNES,  
*Mayor of the City of Boston.*

SIR,—In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submits the following report:

TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing January 1, 1950, were received by the Board of Assessors as follows:

A state warrant for the proportion of the City of Boston of the expense of the <b>North Metropolitan Sewerage District</b> [see sections 5, 6 and 7, chapter 92, General Laws]	\$134,354 39
A state warrant for the proportion of the City of Boston of the expense of the <b>South Metropolitan Sewerage District</b> [see sections 5, 6 and 7, chapter 92, General Laws]	323,784 00
A state warrant for <b>Metropolitan Parks Loan Sinking Fund</b> , sections 54, 55, 56, 57, 58 and 59, chapter 92, General Laws	1,147,880 81
<i>Carried forward</i>	<u>\$1,606,019 20</u>

<i>Brought forward</i>	\$1,606,019 20
<b>Metropolitan District Expenses</b> , Acts of 1929, chapter 383, section 12	5,401 57
<b>Smoke Inspection Service</b> , Acts of 1910, chapter 651, (Acts of 1928, chapter 301)	21,060 20
<b>Audit of Municipal Accounts</b> , General Laws, chapter 44, section 41	32,761 14
<b>Examination of Retirement System</b> , General Laws, chapters 32, 34A, 46A (1932, 155)	9,598 33
<b>Charles River Bridge</b> , Acts of 1903, chapter 465, Acts of 1906, chapter 402	1,209 09
<b>M.T.A. Rentals</b> , Acts of 1947, chapter 544	130,376 53
<b>M.T.A. Interest Charges</b>	1,118 06
<b>M.T.A. Bond Payments</b> , Acts of 1949, chapter 572	410,929 19
<b>Boston Elevated Railway Deficiency</b> , Acts of 1947, chapter 544, sections 13-25	836,976 40
<b>County Purposes</b> (Suffolk), General Laws, chapter 59, section 21	5,749,781 48
<b>City Purposes</b> (Boston), General Laws, chapter 59, section 23	94,842,509 49
<b>School Expenses</b> , including debt, Acts of 1936. chapter 224 (as amended)	26,721,859 89
<b>Total</b>	<u>\$130,369,600 57</u>

The Board of Assessors received a state warrant in accordance with the provisions of chapter 92, General Laws, and all acts in addition and amendment thereto entitled "An Act to Provide for a Metropolitan Water Supply," amounting to \$1,661,063.28. This amount was not included in the amount upon which the rate of taxation was based, as the estimated income of the Water Division of the City of Boston was sufficient to meet the expenditure.

### POLL TAX ASSESSMENT.

The number of polls recorded for assessment before June 14, 1950, and included in the estimate that determined the rate of taxation for the current year, was 254,058. Under the operation of the law providing for supplementary assessment of omitted male persons liable to assessment, there were added to the list 5,912 polls, making the total number of males assessed, 259,970.



## VALUATION.

The valuation of the city as of the first day of January, 1950, determined by the assessors June 28, when the rate of taxation for the current year was fixed, was as follows:

Value of land . . . . .	\$571,559,100 00	
Value of buildings . . . . .	858,340,900 00	
Total value of real estate . . . . .		\$1,429,900,000 00
Value of personal property . . . . .	\$137,600,000 00	
Total value of personal estate . . . . .		137,600,000 00
Total valuation . . . . .		\$1,567,500,000 00
Assessments under the provisions of sections 75 and 76 of chapter 59, General Laws, Real Estate . . . . .		42,000 00
Assessments under the provisions of sections 75 and 76 of chapter 59, General Laws, Personal Estate . . . . .		918,500 00
The total valuation of the city upon which taxes were assessed for the financial year 1950, when all assessments were made, was . . . . .		<u>\$1,568,460,500 00</u>

## TAXABLE VALUATIONS.

Real and personal estate by assessors' general assessment . . . . .	\$1,567,500,000 00
Real and personal estate by assessors' supplementary assessment . . . . .	960,500 00
Total taxable valuation . . . . .	<u>\$1,568,460,500 00</u>

## EXEMPT VALUATIONS.

Real estate of the United States . . . . .	\$113,027,600 00
Real estate of the United States . . . . . (Housing Authority) . . . . .	8,129,200 00
Real estate of the Commonwealth . . . . .	99,817,400 00
Real estate of the City of Boston . . . . .	215,103,600 00
Real estate of the Boston Housing Authority . . . . .	19,173,100 00
Real estate of the town of Brookline . . . . .	66,300 00
Real estate of houses of religious worship (and parsonages) . . . . .	35,490,300 00
Real estate of charitable, scientific and literary corporations, including cemeteries, etc. . . . .	112,894,100 00
Personal property of charitable, scientific and literary corporations estimated, tangible . . . . .	6,947,408 72
Total exempt valuation . . . . .	<u>\$610,649,008 72</u>
Total valuation as of January 1, 1950 . . . . .	<u>\$2,179,109,508 72</u>

## THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation was determined by the assessors to be 6.30 per cent, or \$63.00 per \$1,000; of this rate \$2.02 was for state, \$3.34 for county, and \$57.64 for the city tax.

The <b>land</b> valuation of \$571,680,500 at \$63 per \$1,000 gave assessment amounting to . . . . .	\$36,015,871 50
The <b>building</b> valuation of \$858,219,500 at \$63. per \$1,000 gave assessment amounting to . . . . .	54,067,828 50
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Total tax, real estate assessment . . . . .	\$90,083,700 00
 The <b>personal estate</b> valuation of \$137,600,000 at \$63 per \$1,000 gave assessment amounting to . . . . .	 8,668,800 00
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The <b>total</b> valuation of \$1,567,500,000 at \$63 per \$1,000 gave a total property tax of . . . . .	\$98,752,500 00
254,058 male polls, at \$2 each, amounted to . . . . .	508,116 00
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The taxes as determined by the assessors, when the rate for the year was fixed, and their list and warrant therefor was committed to the collector, aggregated . . . . .	\$99,260,616 00
<i>Supplementary assessments</i> of omitted persons, 5,912 polls . . . . .	11,824 00
<i>Supplementary assessments</i> of omitted estates, added in accordance with the provisions of sections 75 and 76, chapter 59, General Laws:	
\$42,000 real estate . . . . .	2,646 00
\$918,500 personal estate . . . . .	57,865 50
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The total taxes on polls, real estate and personal estate for 1950 amounted to . . . . .	\$99,332,951 50
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The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts 1903, the sum of \$14,130.40 on account of Chestnut Hill reservoir. There was due also from the Town of Brookline, under the same provisions of law, the sum of \$107.10 on account of Brookline water supply.

In the year 1950 also there was assessed to Town of Brookline, the additional sum of \$1,612.80 being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson.

Also, that there was due under the provisions of chapter 59, section 8, General Laws, the sum of \$13,333.33, being an excise tax on persons owning ships and vessels.

GAIN AND LOSS, REAL, PERSONAL, AND POLLS BY WARDS.  
1950 Compared with 1949.

ASSESSING DEPARTMENT.

Ward.	Real.	Personal.	Total Real & Personal.	Polls.	Description of Wards by Districts.
1.....	Loss \$6,040,900	Loss \$8,700	Loss \$6,049,600	Loss 242	Ward 1. East Boston.
2.....	Loss 4,703,000	Gain 15,000	Loss 4,688,000	Loss 133	Ward 2. Charlestown.
3.....	Loss 16,175,300	Loss 3,778,200	Loss 19,953,500	Loss 22	Ward 3. Boston Proper.
4.....	Gain 8,371,900	Loss 25,500	Gain 8,346,400	Loss 411	Ward 4. Back Bay, South.
5.....	Loss 2,772,800	Loss 719,500	Loss 3,492,300	Loss 71	Ward 5. Back Bay.
6.....	Loss 5,061,700	Loss 130,600	Loss 5,192,300	Gain 1,004	Ward 6. South Boston, North.
7.....	Loss 70,900	Gain 16,900	Loss 54,000	Loss 115	Ward 7. South Boston, South.
8.....	Loss 16,400	Gain 106,400	Gain 90,000	Loss 118	Ward 8. Roxbury, East and South.
9.....	Loss 1,687,400	Loss 29,100	Loss 1,716,500	Loss 16	Ward 9. Roxbury, Central.
10.....	Loss 273,500	Loss 54,000	Loss 327,500	Loss 120	Ward 10. Roxbury, West.
11.....	Loss 1,468,800	Loss 152,700	Loss 1,621,500	Loss 56	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Gain 213,000	Loss 42,600	Gain 170,400	Loss 124	Ward 12. Roxbury, East.
13.....	Loss 177,400	Loss 1,100	Loss 178,500	Loss 8	Ward 13. Dorchester and Savin Hill.
14.....	Gain 296,400	Gain 44,400	Gain 340,800	Loss 295	Ward 14. Dorchester, West.
15.....	Gain 93,700	Loss 8,700	Gain 85,000	Loss 121	Ward 15. Dorchester, North Central.
16.....	Loss 219,200	Gain 104,600	Loss 114,600	Loss 67	Ward 16. Dorchester, South.
17.....	Gain 63,700	Loss 1,600	Gain 62,100	Loss 69	Ward 17. Dorchester Centre.
18.....	Gain 429,700	Gain 34,400	Gain 464,100	Gain 91	Ward 18. Hyde Park and Mattapan.
19.....	Loss 474,200	Gain 4,200	Gain 470,000	Loss 110	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 748,600	Loss 12,500	Gain 736,100	Gain 112	Ward 20. West Roxbury and Roslindale.
21.....	Loss 64,500	Loss 52,100	Gain 116,600	Loss 144	Ward 21. Brighton, South.
22.....	Loss 229,000	Loss 22,500	Gain 251,500	Loss 132	Ward 22. Brighton, North.
Totals.....	Loss \$29,218,000	Loss \$4,713,500	Loss \$33,931,500	Loss 1,167	



## RECAPITULATION.— 1950.

Assessors' Valuation of the Real and Personal Estates and Number Assessed Thereon, as of the First Day of January in the

WARDS.	Real Estate.	Personal Estate.	Total.	Polls.
1.....	\$43,259,700	\$1,197,000	\$44,456,700	16,854
2.....	33,596,900	648,200	34,245,100	8,019
3.....	450,423,000	86,957,100	537,380,100	19,498
4.....	102,611,800	1,017,200	103,629,000	12,557
5.....	168,408,400	34,350,800	202,759,200	11,977
6.....	75,308,700	1,881,900	77,190,600	9,240
7.....	25,715,000	741,700	26,456,700	10,637
8.....	25,165,100	1,142,400	26,307,500	8,707
9.....	24,522,800	1,159,500	25,682,300	11,037
10.....	18,647,000	333,800	18,980,800	8,483
11.....	24,297,800	549,500	24,847,300	9,221
12.....	30,286,100	429,400	30,715,500	12,052
13.....	23,009,500	249,500	23,259,000	9,306
14.....	43,537,400	1,043,700	44,581,100	16,472
15.....	20,557,600	354,300	20,911,900	8,413
16.....	33,910,700	756,800	34,667,500	10,891
17.....	33,526,200	477,600	34,003,800	10,418
18.....	48,195,000	1,311,800	49,506,800	15,047
19.....	32,025,400	669,300	32,694,700	9,338
20.....	52,976,000	584,300	53,560,300	12,609
21.....	74,803,200	867,800	75,671,000	12,688
22.....	45,116,700	876,400	45,993,100	10,594
Totals.....	\$1,429,900,000	\$137,600,000	\$1,567,500,000	254,058

## RECAPITULATION.— 1950.

of Polls in Each of the Twenty-two Wards of the City and the Taxes  
Year 1950. Rate \$63.00 per \$1,000. Original Assessments.

Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Property Tax.	WARDS.
\$33,708	\$2,725,361 10	\$75,411 00	\$2,800,772 10	.....1
16,038	2,116,604 70	40,836 60	2,157,441 30	.....2
38,996	28,376,649 00	5,478,297 30	33,854,946 30	.....3
25,114	6,464,543 40	64,083 60	6,528,627 00	.....4
23,954	10,609,729 20	2,164,100 40	12,773,829 60	.....5
18,480	4,744,448 10	118,559 70	4,863,007 80	.....6
21,274	1,620,045 00	46,727 10	1,666,772 10	.....7
17,414	1,585,401 30	71,971 20	1,657,372 50	.....8
22,074	1,544,936 40	73,048 50	1,617,984 90	.....9
16,966	1,174,761 10	21,029 40	1,195,790 40	.....10
18,442	1,530,761 40	34,618 50	1,565,379 90	.....11
24,104	1,908,024 30	27,052 20	1,935,076 50	.....12
18,162	1,449,598 50	15,718 50	1,465,317 00	.....13
32,944	2,742,856 20	65,753 10	2,808,609 30	.....14
16,826	1,295,128 80	22,320 90	1,317,449 70	.....15
21,782	2,136,374 10	47,678 40	2,184,052 50	.....16
20,836	2,112,150 60	30,088 80	2,142,239 40	.....17
30,094	3,036,285 00	82,643 40	3,118,928 40	.....18
18,676	2,017,600 20	42,165 90	2,059,766 10	.....19
25,218	3,337,488 00	36,810 90	3,374,298 90	.....20
25,376	4,712,601 60	54,671 40	4,767,273 00	.....21
21,188	2,842,352 10	55,213 20	2,897,565 30	.....22
\$508,116	\$90,083,700 00	\$8,668,800 00	\$98,752,500 00	Totals
Tax on Polls.....			\$508,116 00	
Total Tax on Polls and Property.....			<u>\$99,260,616 00</u>	

Total Valuation 1950 Compared with 1949.

		Valuation Land	Valuation Buildings.	Total.
1950	. .	\$571,559,100	\$858,340,900	\$1,429,900,000
1949	. .	587,733,300	871,384,700	1,459,118,000
	Loss	\$16,174,200	Loss \$13,043,800	Loss \$29,218,000

  

		Valuation Real Estate.	Valuation Personal.	Total.
1950	. .	\$1,429,900,000	\$137,600,000	\$1,567,500,000
1949	. .	1,459,118,000	142,313,500	1,601,431,500
	Loss	\$29,218,000	Loss \$4,713,500	Loss \$33,931,500

									Rate per Thousand.	
									1950.	1949.
State Tax	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	\$2.02	\$3.13
County Tax	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3.34	2.37
City Tax	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	57.64	51.30
Rate per \$1,000	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	\$63.00	\$56.80

  

				Polls.
	1950	. . .		254,058
	1949	. . .		255,225
	Loss	. .		1,167

DIVISION OF CITY RATE.

		1950	1949
Schools	. . . . .	\$15.81	\$11.19
City tax other than schools	. . . . .	41.83	40.11
Rate declared June 28, 1950	. . . . .	\$57.64	\$51.30



## DETAIL OF STATE ASSESSMENTS.

## DETAIL OF GENERAL APPROPRIATIONS.

	1950.		1950.
Metropolitan Parks Loan Sinking, etc.,	\$1,147,880 81	Schools — Maintenance.....	\$23,904,847 83
Metropolitan Sewerage (North).....	134,354 39	Buildings (Alterations).....	2,646,138 31
Metropolitan Sewerage (South).....	323,784 00	Debt Requirements.....	170,873 75
Metropolitan District Expenses.....	5,401 57	Statutory Payment on Loans.....	321,000 00
Smoke Inspection Service.....	21,060 20	Interest on City Debt.....	1,636,318 45
State Audit of Municipal Accounts...	32,761 14	Serial Debt.....	8,070,427 52
Charles River Bridge.....	1,209 09	Fire Department.....	8,698,067 38
State Examination of Retirement System.....	9,598 33	Health Department.....	1,512,188 00
Metropolitan Transit Authority Rail- way Deficiency.....	836,976 40	Hospital Department.....	11,601,255 00
Metropolitan Transit Authority Rentals.....	130,376 53	Institutions Department.....	2,520,290 72
Metropolitan Transit Authority Interest Charges.....	1,118 06	Park Department.....	2,804,184 00
Metropolitan Transit Authority Bond Payments.....	410,929 19	Police Department.....	10,278,533 00
Total.....	\$3,055,449 71	Public Library.....	2,579,527 00
		Public Welfare.....	19,262,112 88
		Public Works.....	10,614,792 20
		Department of Veterans' Services....	1,447,820 50
		General Purposes (City).....	*8,893,579 84
		Overlay Retirement Funding Account, Acts of 1950.....	2,000,000 00
		State-Boston Retirement Fund.....	350,394 00
		Pension Accumulation Fund.....	1,852,019 00
		Snow Removal.....	400,000 00
		Total City and Schools.....	\$121,564,369 38
		County Expenses.....	5,749,781 48
		Total, City, Schools, County....	\$127,314,150 86
		State Warrants.....	3,055,449 71
		Total.....	\$130,369,600 57

\* Includes Pensions and Annuities, Non-contributory (\$2,423,131.19).

The above amount included in detail of State assessments, which was received by the Assessing Department under provisions of law from the Commissioner of Corporations and Taxation was used in determining the tax rate. The warrants issued by the Treasurer and Receiver-General of the Commonwealth, amounting to \$3,055,449.71, were received by the Assessing Department on June 1, 1950. The difference is adjusted each succeeding year.

## TWO-YEAR RATE COMPARISON.

WARRANTS AND APPROPRIATIONS.	1949.	1950.
<b>CITY:</b>		
City Maintenance Requirements.....	\$76,568,460 37	\$80,933,350 52
City Debt Requirements.....	8,363,683 94	9,706,745 97
Pension Accumulation.....	1,763,828 00	1,852,019 00
<b>COUNTY:</b>		
County Maintenance Requirements.....	5,349,221 72	5,620,893 98
County Debt Requirements.....	143,315 00	128,887 50
<b>SCHOOLS:</b>		
School Maintenance Requirements.....	22,408,375 62	23,904,847 83
School Debt Requirements.....	176,391 25	170,873 75
School Buildings, alterations, etc.....	3,316,068 72	2,646,138 31
State-Bsoton Retirement.....	351,158 16	350,394 00
<b>METROPOLITAN TRANSIT AUTHORITY:</b>		
Rentals.....	225,339 80	130,376 53
Operating Deficit.....	5,745,655 91	836,976 40
Debt Retirement.....		410,929 19
Rental Interest.....	1,033 80	1,118 06
Boston Elevated Railway } .....	1,680 20	.....
Deferred Interest Charge } .....		
Boston Elevated Railway } .....	2,993 17	.....
Declaratory Judgment } .....		
Metropolitan District, Assessments, etc.....	1,271,689 76	1,676,049 53
Overlay Deficits, 1930-1949 } .....	5,823,463 17	.....
Overlay Retirement Funding } .....		2,000,000 00
Accounts, Acts 1950 } .....		
<b>TOTAL.....</b>	<b>\$131,512,358 58</b>	<b>\$130,369,600 57</b>
<b>CREDITS AND DEDUCTIONS</b>		
Departmental Estimated Receipts.....	\$13,223,500 00	\$16,942,962 65
Motor Excise Tax.....	1,500,000 00	2,000,000 00
Welfare Loans.....	2,000,000 00	.....
School Educational Income.....	2,448,176 84	2,670,497 89
State Income Tax.....	4,130,236 57	5,541,858 17
State Corporation Tax.....	4,313,699 69	6,262,323 81
State-owned Lands.....	73,844 38	200,033 97
State Old Age Meals Tax.....	275,084 49	285,461 47
City Treasurer Certificate, 1949, Chapter 572.....	5,745,000 00	.....
Estimated Receipts (Authority by Henry F. Long, Special Item).....	2,388,202 79	.....
Henry F. Long, Letter, Feb. 18, 1949, Additional Special Item.....	1,182,123 00	.....
Surplus Revenue Appropriation Available Funds....	5,410,000 00	.....
Gas and Electric Franchise.....	90 12	90 12
Boston-Metropolitan District Adjustments.....	.....	96,896 50
<b>TOTAL.....</b>	<b>\$42,689,957 83</b>	<b>\$34,000,070 47</b>
Net Requirements before Adding Overlay.....	\$88,822,400 70	\$96,369,530 10
Overlay 3%.....	2,649,358 50	2,891,085 90
Amount to be raised by Taxation on Real and Personal Property including Polls in 1949 and 1950....	91,471,759 20	99,260,616 00
Poll Tax.....	510,450 00	508,116 00
Amount to be raised by Taxation on Real and Personal Property in 1949 and 1950.....	90,961,309 20	98,752,500 00
Assessed Valuation.....	\$1,601,431,500 00	\$1,567,500,000 00
<b>TAX RATE.....</b>	<b>\$56 80</b>	<b>\$63 00</b>

**Supplementary Assessments of Polls and Omitted Estates in Each of the  
Twenty-two Wards of the City, and the Taxes Assessed Thereon as of  
the First Day of January in the Year 1950. Rate, \$63.00 per \$1,000.**

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1.....	248	.....	\$23,000	\$496	.....	\$1,449 00	\$1,945 00
2.....	128	.....	9,500	256	.....	598 50	854 50
3.....	710	\$9,200	409,400	1,420	\$579 60	25,792 20	27,791 80
4.....	453	.....	10,600	906	.....	667 80	1,573 80
5.....	483	.....	104,800	966	.....	6,602 40	7,568 40
6.....	169	10,000	65,000	338	630 00	4,095 00	5,063 00
7.....	212	.....	22,800	424	.....	1,436 40	1,860 40
8.....	199	.....	22,500	398	.....	1,417 50	1,815 50
9.....	355	.....	15,500	710	.....	976 50	1,686 50
10.....	195	13,000	6,000	390	819 00	378 00	1,587 00
11.....	151	2,000	16,500	302	126 00	1,039 50	1,467 50
12.....	320	.....	.....	640	.....	.....	640 00
13.....	169	.....	.....	338	.....	.....	338 00
14.....	333	.....	5,000	666	.....	315 00	981 00
15.....	165	.....	.....	330	.....	.....	330 00
16.....	204	1,300	6,000	408	81 90	378 00	867 90
17.....	141	.....	14,000	282	.....	882 00	1,164 00
18.....	235	6,300	83,100	470	396 90	5,235 30	6,102 20
19.....	143	.....	15,600	286	.....	982 80	1,268 80
20.....	197	200	29,500	394	12 60	1,858 50	2,265 10
21.....	435	.....	20,000	870	.....	1,260 00	2,130 00
22.....	267	.....	39,700	534	.....	2,501 10	3,035 10
Totals	5,912	\$42,000	\$918,500	\$11,824	\$2,646 00	\$57,865 50	\$72,335 50



## Valuation of Taxable Land and Buildings, by Wards, 1950

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$13,194,800	\$30,064,900	\$43,259,700
2.....	14,248,300	19,348,600	33,956,900
3.....	245,531,600	204,891,400	450,423,000
4.....	40,683,700	61,928,100	102,611,800
5.....	67,762,200	100,646,200	168,408,400
6.....	33,015,900	42,292,800	75,308,700
7.....	8,572,100	17,142,900	25,715,000
8.....	11,782,000	13,383,100	25,165,100
9.....	12,460,200	12,062,600	24,522,800
10.....	4,460,600	14,186,400	18,647,000
11.....	6,503,400	17,794,400	24,297,800
12.....	8,430,400	21,855,700	30,286,100
13.....	6,671,100	16,338,400	23,009,500
14.....	9,764,200	33,773,200	43,537,400
15.....	4,639,800	15,917,800	20,557,600
16.....	8,147,400	25,763,300	33,910,700
17.....	8,688,700	24,837,500	33,526,200
18.....	12,557,500	35,637,500	48,195,000
19.....	8,733,200	23,292,200	32,025,400
20.....	11,227,300	41,748,700	52,976,000
21.....	23,006,400	51,796,800	74,803,200
22.....	11,478,300	33,638,400	45,116,700
Totals.....	\$579,559,100	\$858,340,900	\$1,429,900,000

RECAPITULATION OF PERSONAL ESTATE BY WARDS, 1950.

WARDS.	NON CORPORATIONS.			CORPORATIONS.		
	Value.	Tax.	Items.	Value.	Tax.	Items.
1.....	\$797,900	\$50,267 70	668	\$399,100	\$25,143 30	95
2.....	374,500	23,593 50	346	273,700	17,243 10	106
3.....	11,353,300	715,257 90	6,942	75,603,800	4,763,039 40	1,262
4.....	718,400	45,259 20	646	298,800	18,824 40	177
5.....	6,538,300	411,912 90	3,836	27,812,500	1,752,187 50	2,510
6.....	1,225,200	77,187 60	506	656,700	41,372 10	250
7.....	398,900	25,130 70	317	342,800	21,596 40	90
8.....	477,400	30,076 20	287	665,000	41,895 00	106
9.....	874,800	55,112 40	657	284,700	17,936 10	108
10.....	275,600	17,362 80	242	58,200	3,666 60	44
11.....	434,000	27,342 00	311	115,500	7,276 50	64
12.....	368,300	23,202 90	415	61,100	3,849 30	51
13.....	198,200	12,486 60	279	51,300	3,231 90	27
14.....	854,500	53,833 50	676	189,200	11,919 60	59
15.....	268,900	16,940 70	229	85,400	5,380 20	40
16.....	562,700	35,450 10	611	194,100	12,228 30	61
17.....	434,700	27,386 10	333	42,900	2,702 70	31
18.....	650,700	40,994 10	543	661,100	41,649 30	81
19.....	512,300	32,274 90	366	157,000	9,891 00	44
20.....	458,600	28,891 80	406	125,700	7,919 10	52
21.....	505,700	31,859 10	499	362,100	22,812 30	165
22.....	517,600	32,608 80	312	358,800	22,604 40	106
	\$28,800,500	\$1,814,431 50	19,247	\$108,799,500	\$6,854,368 50	5,529
Supplementary (December Warrant)						
	\$126,000	\$7,938 00	17	\$792,500	\$49,927 50	133
Grand Totals..	\$28,926,500	\$1,822,369 50	19,264	\$109,592,000	\$6,904,296 00	5,662

RECAPITULATION.						
Number of Items	.	.	.	.	.	24,926
Valuation	.	.	.	.	.	\$138,518,500 00
Tax	.	.	.	.	.	\$8,726,665 50

**Table Showing Valuations, Land and Buildings for  
Twenty-five Years, 1925-1950.**

YEARS:	Value Land.	Value Buildings.	Total Value Real Estate.
1950.....	\$571,680,500	\$858,219,500	\$1,429,900,000
1949.....	587,733,300	871,384,700	1,459,118,000
1948.....	589,527,000	852,093,300	1,441,620,300
1947.....	588,353,400	821,685,700	1,410,039,100
1946.....	585,397,500	803,777,700	1,389,175,200
1945.....	585,772,400	746,096,000	1,331,868,400
1944.....	584,033,400	730,685,400	1,314,718,800
1943.....	598,210,600	726,529,400	1,324,740,000
1942.....	611,085,900	728,671,000	1,339,756,900
1941.....	622,946,100	718,191,400	1,341,137,500
1940.....	643,082,900	719,048,600	1,362,131,500
1939.....	695,919,500	706,242,200	1,402,161,700
1938.....	709,842,800	727,747,100	1,437,589,900
1937.....	728,161,900	742,243,200	1,470,405,100
1936.....	741,813,700	748,373,100	1,490,186,800
1935.....	759,123,900	758,262,800	1,517,386,700
1934.....	774,742,800	779,928,400	1,554,671,200
1933.....	803,035,900	848,936,900	1,651,972,800
1932.....	862,511,300	891,313,000	1,753,824,300
1931.....	882,010,500	932,777,800	1,814,788,300
1930.....	889,598,200	937,862,400	1,827,460,600
1929.....	887,040,400	919,275,800	1,806,316,200
1928.....	871,296,500	908,357,900	1,779,654,400
1927.....	886,412,900	874,824,300	1,761,237,200
1926.....	887,490,900	840,814,300	1,728,305,200
1925.....	885,600,700	799,997,000	1,685,597,700



## DETAIL OF ALL EXEMPT PROPERTY, 1950.

	Valuation.	Feet of Land.	Value Land.	Value Buildings.
United States of America.....	\$113,027,600	35,963,817	\$41,356,500	\$71,671,100
Commonwealth of Massachusetts.....	99,817,400	141,527,189	53,201,300	46,616,100
City of Boston:*				
Schools.....	55,201,600	11,911,054	6,538,500	48,663,100
Fire Department.....	3,534,100	434,911	855,000	2,679,100
City Hall Annex.....	3,000,000	40,803	2,079,200	920,800
Parks and Playgrounds.....	83,360,400	99,758,002	79,545,300	3,815,100
Libraries.....	5,244,900	286,103	2,299,700	2,945,200
Suffolk County Court House.....	7,000,000	87,035	1,044,400	5,955,600
Foreclosures.....	4,668,100	23,506,595	3,493,600	1,193,500
Miscellaneous.....	53,074,500	42,429,390	20,957,100	32,117,400
Boston Housing Authority (U. S. A.)..	8,129,200	1,927,589	1,172,500	6,956,700
Boston Housing Authority (Boston)...	49,250,800	24,436,850	6,032,000	43,218,800
Literary.....	53,395,600	28,967,768	15,458,300	37,937,300
Benevolent.....	32,492,500	12,409,304	7,072,500	25,420,000
Charitable.....	18,072,100	5,856,275	3,534,900	14,537,200
Scientific Institution.....	1,408,000	594,763	593,700	814,300
Incorporate Temperate Society.....	6,000	1,450	2,200	3,800
Veterans.....	1,064,500	9,375,745	514,400	550,100
Fraternal Societies.....	19,000	5,000	5,000	14,000
Religious Institutions.....	870,400	108,850	240,800	629,300
Churches.....	35,490,300	13,424,539	13,045,600	22,444,700
Cemeteries.....	1,553,700	20,344,949	1,135,000	418,700
Railroads (Chap. 160).....	611,900	390,467	611,900	—
Harvard College (Colonial Grant).....	175,000	3,364	100,900	74,100
Red Cross (Acts 1930).....	135,000	13,446	50,800	84,200
Crabtree Estate (Acts 1929).....	1,425,000	18,386	1,053,500	371,500
Farm and Trade School (Acts 1906)...	1,001,100	6,840,242	703,700	297,400
South Meeting House (Acts 1870).....	664,300	10,525	611,300	53,000
Town of Brookline.....	66,300	1,913,981	15,300	51,000
Totals.....	\$603,701,600	464,782,674	\$260,203,000	\$343,498,600
* City of Boston.....	\$242,404,900	200,541,622	\$120,911,200	\$121,493,700

## BOSTON HOUSING AUTHORITY.

The properties under the control of the Boston Housing Authority are assessed (as far as ownership is concerned) under the names of United States of America and the Boston Housing Authority. Those assessed to the United States of America are held in perpetuity by the United States of America while the ownership of the groups assessed to the Boston Housing Authority revert to the City of Boston after 60 years from the date of acquisition. All properties are at present date (1950) carried as exempt from taxation.

Properties listed under the name of United States of America are assessed as follows:

WARD 7. (Eight Parcels.)	Total Value.	Area Feet.	Valuation Land.	Valuation Buildings.
Old Harbor Village.....	\$1,011,200	296,183	\$177,600	\$833,600
Old Harbor Village.....	232,500	87,922	52,700	179,800
Old Harbor Village.....	711,400	218,797	152,600	558,800
Old Harbor Village.....	1,079,900	346,372	242,200	837,700
Old Harbor Village.....	689,800	192,941	154,300	535,500
Old Harbor Village (Parking Space).....	6,000	15,174	6,000	—
Old Harbor Village (Administration Building) ..	23,500	20,400	12,200	11,300
Old Harbor Village Housing Unit.....	4,374,900	749,822	374,900	4,000,000
Totals.....	\$8,129,200	1,927,611	\$1,172,500	\$6,956,700

## ASSESSED TO BOSTON HOUSING AUTHORITY.

WARD.	LOCATION.	Area.	Land.	Buildings.	Total.
1	Saratoga Street.....	32,400	\$13,000	\$40,000	\$53,000
	Maverick and Havre Streets.....	355,500	88,900	1,797,000	1,885,900
	Orient Heights.....	657,306	14,400	.....	14,400
	Total	1,045,206	\$116,300	\$1,837,000	\$1,953,300
2	Charlestown.....	1,222,053	\$717,000	\$3,786,900	\$4,503,900
6	West Broadway.....	1,185,851	\$1,305,000	\$8,495,000	\$9,800,000
	Farragut Road.....	82,850	44,300	1,065,700	1,110,000
	Total	1,268,371	\$1,349,300	\$9,560,700	\$10,910,000
7	Old Colony } owned by the	746,317	\$387,100	\$4,011,300	\$4,398,400
	Old Harbor Village } United States of America	1,157,389	785,400	2,945,400	3,730,800
	Total	1,903,706	\$1,172,500	\$6,956,700	\$8,129,200
8	South End.....	310,974	\$414,500	\$4,500,000	\$4,914,500
	Orchard Park.....	674,915	524,000	3,000,000	3,524,000
	Total	985,889	\$938,500	\$7,500,000	\$8,438,500
9	Lenox Street.....	297,953	\$297,900	\$1,045,100	\$1,343,000
	Camden Street.....	55,458	55,500	366,500	422,000
	Total	353,411	\$353,400	\$1,411,600	\$1,765,000
10	Mission Hill.....	985,458	\$492,700	\$2,972,700	\$3,465,400
	Heath Street.....	449,165	179,700	1,538,000	1,717,700
	Total	1,434,623	\$672,400	\$4,510,700	\$5,183,100
11	Arborway.....	188,019	\$59,600	\$1,355,400	\$1,415,000
13	Sawyer Avenue.....	30,721	\$6,600	\$82,500	\$89,100
	Columbia Village.....	1,077,092	162,200	322,000	484,200
	Total	1,107,813	\$168,800	\$404,500	\$573,300
14	Franklin Field.....	1,379,800	\$162,000	\$450,000	\$612,000
16	Everdean.....	71,576	\$10,800	\$115,500	\$126,300
	Victory Road.....	9,004,400	80,000	240,000	320,000
	Alsen Village.....	35,805	14,000	300,000	314,000
	Total	9,111,781	\$104,800	\$655,500	\$760,300
18	River Street.....	2,116,162	\$218,300	\$2,291,000	\$2,509,300
	Captain John's Hill.....	332,829	27,500	632,500	660,000
	Readville.....	241,998	211,700	1,279,800	1,491,500
	Hyde Park.....	2,156,510	184,300	2,436,200	2,620,500
	Tileston Street.....	31,014	3,100	52,000	55,100
	Favre Street.....	115,344	11,600	133,000	144,600
	Total	4,993,857	\$656,500	\$6,824,500	\$7,481,000
19	Archdale Road.....	367,174	\$151,300	\$300,000	\$451,300
20	North Avenue.....	321,356	\$31,500	\$470,000	\$501,500
21	Commonwealth Avenue.....	651,086	\$390,600	\$2,802,000	\$3,192,600
22	Faneuil Street.....	330,294	\$160,000	\$1,350,000	\$1,510,100
	Grand Total	26,364,439	\$7,204,500	\$50,175,500	\$57,380,000

Those parcels listed in the name of United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "All others, etc."



AGGREGATES OF EXEMPT VALUATIONS.

Aggregates of Valuations (Showing Land and Buildings) of Real Estate Exempted from Taxation in Boston for the years 1935=1950. (By Class of Exemption Indicated in the Tabulation.)

LEVY YEAR.	UNITED STATES OF AMERICA.			COMMONWEALTH OF MASSACHUSETTS.			CITY OF BOSTON.		
	Value Land.	Value Buildings.	Total Value.	Value Land.	Value Buildings.	Total Value.	Value Land.	Value Buildings.	Total Value.
1935...	\$33,441,800	\$40,907,100	\$74,348,900	\$36,645,500	\$19,039,300	\$55,684,800	\$118,218,400	\$88,110,500	\$206,328,900
1936...	33,301,400	41,725,500	75,026,900	36,645,500	19,039,000	55,684,500	118,453,800	88,413,200	206,867,000
1937...	33,216,000	42,212,400	75,428,400	36,626,700	19,011,600	55,638,300	118,704,900	91,759,800	210,464,700
1938...	31,750,200	44,149,900	75,900,100	35,615,600	18,559,900	54,175,400	117,850,000	94,630,600	212,480,600
1939...	32,968,300	45,628,900	78,597,200	35,825,600	19,459,400	55,285,000	118,363,300	95,960,500	214,323,800
1940...	34,688,900	48,234,900	82,923,800	35,014,500	19,457,500	54,472,100	116,883,800	96,401,800	213,285,600
1941...	32,990,400	51,415,700	84,408,100	35,701,600	19,761,300	55,462,900	118,197,100	106,352,300	224,549,400
1942...	35,916,900	55,353,500	91,270,400	34,819,300	20,022,800	54,812,100	119,505,600	106,486,700	225,992,300
1943...	39,755,400	66,141,700	105,897,100	34,641,900	20,221,000	54,862,900	116,785,300	89,600,900	206,386,200
1944...	39,807,200	67,241,500	107,048,700	38,847,400	20,329,700	55,177,100	116,870,300	90,035,600	206,905,900
1945...	40,060,900	67,199,200	107,260,100	35,113,100	20,248,600	55,371,700	119,321,500	109,858,100	229,179,600
1946...	39,890,800	66,019,000	105,909,800	37,232,100	20,631,000	57,863,100	117,847,900	98,221,700	216,069,600
1947...	40,105,900	66,704,600	106,810,500	37,405,700	20,519,900	57,925,600	116,336,100	97,341,500	213,677,600
1948...	40,969,600	71,101,400	112,071,000	37,110,500	21,042,200	58,152,700	116,269,500	92,331,000	208,600,500
1949...	40,990,800	71,253,100	112,243,900	40,712,600	22,356,500	63,069,100	117,982,300	97,398,100	215,380,400
1950...	41,356,500	71,671,100	113,027,600	53,201,300	46,616,100	99,817,400	116,812,800	98,289,800	215,102,600

LEVY YEAR.	(CHURCH PROPERTY.) HOUSES OF RELIGIOUS WORSHIP.				ALL OTHERS. (INCLUDES LITERARY, CHARITABLE, BENEVOLENT INSTI- TUTIONS, ETC., AND CEMETERIES, AND ALL SUCH PROPERTY NOT SEP- ARATELY LISTED.)				TOTALS.		
	Value Land.	Value Buildings.	Total Value.		Value Land.	Value Buildings.	Total Value.		Value Land.	Value Buildings.	Total Value.
1935..	\$15,537,800	\$19,738,000	\$35,275,800		\$32,404,500	\$61,681,600	\$94,086,100		\$236,248,000	\$229,476,500	\$465,724,500
1936..	15,401,200	19,832,400	35,233,600		31,364,500	61,464,500	92,829,000		235,166,400	230,474,500	465,641,000
1937..	15,369,700	19,976,400	35,346,100		30,578,800	61,415,800	91,994,600		234,496,100	234,376,000	468,872,100
1938..	14,802,500	20,668,300	35,470,800		31,301,500	62,957,400	94,258,900		235,596,700	236,689,100	472,285,800
1939..	14,815,800	20,718,800	35,534,600		32,527,600	66,012,800	98,540,400		234,500,600	247,780,400	482,281,000
1940..	13,913,900	20,915,600	34,829,500		31,494,200	66,788,000	98,282,200		231,995,400	251,797,800	483,793,200
1941..	13,837,300	21,528,900	35,366,200		31,420,900	67,975,800	99,396,700		232,147,300	267,034,000	499,181,300
1942..	13,393,400	21,161,000	34,554,400		30,175,700	68,880,900	99,056,600		233,810,900	271,904,900	505,715,800
1943*.	13,519,700	20,878,700	34,398,400		34,113,900	89,930,200	124,044,100		238,816,200	286,772,500	525,588,700
1944*.	12,725,400	20,780,800	33,506,200		33,469,700	90,268,400	123,738,100		237,720,000	288,656,000	526,376,000
1945..	13,116,500	21,699,500	34,816,000		30,712,100	69,861,100	100,573,200		238,334,100	288,866,500	527,200,600
1946..	12,787,600	20,749,200	33,536,700		32,791,700	81,116,500	113,908,200		240,550,100	286,737,300	527,287,400
1947..	12,842,300	20,746,300	33,588,600		35,064,200	83,351,900	118,416,100		241,754,200	288,664,200	530,418,400
1948..	12,843,200	20,706,200	33,549,400		34,144,700	94,169,700	128,314,400		241,337,500	299,350,500	540,688,000
1949..	13,089,900	22,262,700	35,352,600		35,120,100	95,443,300	133,563,400		247,895,700	311,713,700	559,609,400
1950..	13,045,600	22,444,700	35,490,300		35,786,800	104,476,900	140,263,700		260,203,000	343,498,600	603,701,600

**Comparison of Assessed Valuation of All Exempt Property in the  
City of Boston for the Years 1925 to 1950.**

YEAR.	Value Land.	Value Buildings.	Total Value.
1925.....	\$207,751,900	\$157,532,300	\$365,284,200
1926.....	208,340,700	167,583,700	375,924,400
1927.....	216,020,700	180,910,200	396,930,900
1928.....	220,494,800	190,696,400	411,191,200
1929.....	225,257,300	195,664,600	420,921,900
1930.....	231,214,400	206,132,100	437,346,500
1931.....	238,071,600	212,801,700	450,873,300
1932.....	239,412,100	220,437,300	459,849,400
1933.....	240,974,700	228,864,100	469,838,800
1934.....	238,520,900	230,242,700	468,763,000
1935.....	236,248,000	229,476,500	465,724,500
1936.....	235,166,400	230,474,600	465,641,000
1937.....	234,496,100	234,376,000	468,872,100
1938.....	235,596,700	236,689,100	472,285,800
1939.....	234,500,600	247,780,400	482,281,000
1940.....	231,995,400	251,797,800	483,793,200
1941.....	232,147,300	267,034,000	499,181,300
1942.....	233,810,900	271,904,900	505,715,800
1943.....	238,816,200	286,772,500	525,588,700
1944.....	237,720,000	288,656,000	526,376,000
1945.....	238,334,100	288,866,500	527,200,600
1946.....	240,550,100	286,737,300	527,287,400
1947.....	241,754,200	288,664,200	530,418,400
1948.....	241,337,500	299,350,500	540,688,000
1949.....	247,895,700	311,713,700	559,609,400
1950.....	260,203,300	343,498,600	603,701,600



## ABATEMENTS.

The amount of abatements from all the foregoing assessments to December 31, 1950, was:

Polls . . . . .	\$63,844 00
Real estate . . . . .	1,322,920 93
Personal estate . . . . .	111,113 10
Motor excise . . . . .	54,030 92
Total . . . . .	<u>\$1,551,908 95</u>

## AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 4 of chapter 5 of the Revised Ordinances of 1914 and General Laws, chapter 44, section 10, a statement is herewith included of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR.	Valuations.	Abatements.
1948* . . . . .	\$1,621,762,886	\$137,268,004
1949 . . . . .	1,663,707,261	128,965,421
1950 . . . . .	1,619,849,958	22,762,400
Totals . . . . .	<u>\$4,905,320,105</u>	<u>\$288,995,825</u>
Less abatements . . . . .	288,995,825	
	<u>\$4,616,324,280</u>	

divided by 3 gives \$1,538,774,760 — average valuation for three years less abatements.

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\* Includes valuation of motor vehicles as provided by chapter 379, Acts of 1928, section 2 (chapter 60A), and as amended by chapter 244, section 3, Acts of 1930.

# AVERAGE VALUATIONS USED, FINANCIAL YEARS 1917-18 TO 1950.

Financial Year.											Basis, Three Years.
1917-18	.	.	.	.	.	.	.	.	.	.	\$1,568,290,365 69
1918-19	.	.	.	.	.	.	.	.	.	.	1,541,597,610 68
1919-20	.	.	.	.	.	.	.	.	.	.	1,518,938,942 75
1920-21	.	.	.	.	.	.	.	.	.	.	1,490,343,142 57
1921-22	.	.	.	.	.	.	.	.	.	.	1,526,365,954 67
1922-23	.	.	.	.	.	.	.	.	.	.	1,557,388,410 46
1923-24	.	.	.	.	.	.	.	.	.	.	1,606,575,806 95
1924-25	.	.	.	.	.	.	.	.	.	.	1,651,200,431 88
1925-26	.	.	.	.	.	.	.	.	.	.	1,720,250,701 60
1926	.	.	.	.	.	.	.	.	.	.	1,780,945,466 16
1927	.	.	.	.	.	.	.	.	.	.	1,841,057,566 16
1928	.	.	.	.	.	.	.	.	.	.	1,882,009,566 67
1929	.	.	.	.	.	.	.	.	.	.	1,909,255,300 00
1930	.	.	.	.	.	.	.	.	.	.	1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 00
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 33
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 00
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 00
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00

NOTE.—Commencing 1926 the financial year begins on January 1.

## MOTOR VEHICLE EXCISE TAX.

The motor vehicle excise tax was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise tax should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became chapter 60A of the General Laws, was amended April 23, 1930, by the passage of chapter 244 of the Acts of 1930, and further amended by Acts of 1938 chapter 480. The two most recent amendments are contained in the Acts of 1950, chapters 666 and 731.

The tax is levied at an average State rate, and valuations at which these vehicles are assessed are determined by the Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

The number of motor vehicles assessed in the 1950 levy was 166,351. The total amount of the tax levied and warrants sent to the Collector of Taxes was \$2,875,962.79, at the State rate of \$44.16 per thousand.

## SPECIAL ASSESSMENTS.

*Street, Sewer and Sidewalk Assessments.*

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under chapter 521, Acts 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into ten equal parts, with interest, said interest being figured thirty days from date of assessment . . . . .	\$38,591 88
Assessment under chapter 450, Acts 1889, as amended by chapter 371, Acts 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers, which were divided into ten parts, each part being 10 per cent of total, with interest, said interest being figured thirty days from date of assessment . . . . .	8,950 23
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In relation to Sidewalks," which were divided into five parts, each part being 20 per cent of total, with interest, said interest being figured thirty days from date of assessment . . . . .	360 14
Total . . . . .	<u>\$47,902 25</u>
Assessment under chapter 248, Acts of 1935 (General Laws, chapter 40, sections 42A to 42D), of 1943 Water Liens, added to taxes . . . . .	254,113 88
Grand Total . . . . .	<u><u>\$302,016 13</u></u>



## RECEIPTS AND EXPENDITURES.

The appropriation . . . . .	\$558,410 48
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk hire, books, stationery and incidentals are as follows:	
A. Personal Service . . . . .	\$504,839 93
B. Service Other than Personal . . . . .	10,385 27
C. Equipment . . . . .	967 18
D. Supplies, etc. . . . .	26,631 40
F. Pensions and Annuities . . . . .	3,000 00
	<hr/>
	545,823 78
Balance unexpended . . . . .	<hr/>
	<u>\$12,586 70</u>

Respectfully submitted,

DANIEL M. DRISCOLL, *Chairman*,  
 JAMES H. ALPHEN,  
 JOHN J. CHAPMAN,  
 HUNTINGTON W. FROTHINGHAM,  
 CHARLES MCGILLIVARY,  
 (EDMUND J. BURKE),\*

*Assessors of the City of Boston.*

JOHN P. DOHERTY, *Secretary*.

JEREMIAH A. COAKLEY, *Chief Clerk*.

*Assessors.*

January 1, 1950.

DANIEL M. DRISCOLL, <i>Chairman</i> .	
JAMES H. ALPHEN	HUNTINGTON W. FROTHINGHAM.
JOHN J. CHAPMAN.	CHARLES MCGILLIVRAY.
EDMUND J. BURKE.*	
JOHN P. DOHERTY, <i>Secretary</i> .	

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\* Vice Charles McGillivary, February 1, 1950.

Deputy Assessors.

HENRY T. HARTMERE.

PAUL J. OSWALD.

THOMAS J. MURPHY.

JOHN J. O'CONNOR.

FRANK J. MCFARLAND.

THOMAS F. GAVIN, *Chief, Personal Property Division.*

JOHN A. SHARKEY, *Appraisal Engineer.*

JEREMIAH A. COAKLEY, *Chief Clerk.*

Assistant Assessors for 1950.

District.	Ward.	Part.	First Assistant Assessors.	District.	Ward.	Part.	First Assistant Assessors.
1	1	1	Frederick A. Robinson.	26	9	2	Paul W. Halloran.
2	1	2	Herbert A. Ellis.	27	10	....	James R. Farrell.
3	2	1	Leonard W. Dolan.	28	11	....	James J. Boyle.
4	2	2	John P. Kenney.	29	12	1	George H. Mitchell.
5	3	1	Matthew J. Peters.	30	13	....	John F. McCarthy.
6	3	2	John M. Lanning.	31	14	1	Edmund J. Burke.
7	3	3	George A. Maloney.	32	14	2	John Quincy.
8	3	4	Frank H. Whelan.	33	15	....	Frederick T. Desmond.
9	3	5	Francis J. Ryan.	34	16	1	Helen M. Sullivan.
10	3	6	Thomas H. Dacey.	35	16	2	Philip E. Conroy.
11	3	7	Timothy J. Callahan.	36	17	1	John F. Fitzpatrick.
12	3	8	Warren F. Freeman, Jr.	37	17	2	Paul M. Finan.
13	3	9	Adolph H. Brauneis.	38	18	1	Cesare L. Paraboschi.
14	3	10	John J. Chapman.	39	18	2	Robert T. Fowler, Jr.
15	3	11	John M. MacHugh.	40	18	3	Philip J. Camerlengo.
16	4	1	William F. Morrissey.	41	19	1	M. James Peters.
17	4	2	Thomas P. O'Connor.	42	19	2	Samuel Kostick.
18	5	1	James J. Byrne.	43	20	1	Albert Soosman.
19	5	2	Frank A. Duggan.	44	20	2	John T. Finnegan.
20	5	3	Edward F. Wallace.	45	20	3	George D. Leavitt.
21	6	1	Francis T. Keefe.	46	21	1	Edmund G. White.
22	6	2	Emmet J. Kelly.	47	21	2	George F. Cronin.
23	7	....	Louis M. Gropman.	48	22	1	William T. Inch.
24	8	....	Joseph A. McMorrow.	49	22	2	Leopold F. Quinn.
25	9	1	John D. McLeod.				





TABLE B.  
Amount State, City, and County Taxes, 1916-1950.

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	RATE PER \$1,000.				Total.
					State.	County.	City.	School Part of City Rate.	
1916.....	\$3,845,595 89	\$1,890,590 67	\$22,341,421 23	\$28,077,607 79	\$2 48	\$1 21	\$14 11	\$4 46	\$17 80
1917.....	4,869,876 35	1,954,667 47	22,493,503 57	29,318,047 39	2 99	1 20	13 51	4 33	17 70
1918.....	4,909,469 83	2,231,308 29	28,176,252 21	35,317,030 33	2 99	1 36	16 85	4 48	21 20
1919.....	8,017,605 46	2,262,321 78	28,433,875 92	38,713,803 16	5 03	1 42	17 15	5 02	23 60
1920.....	6,060,134 44	2,364,527 07	32,833,918 08	41,258,579 59	3 64	1 42	19 04	7 14	24 10
1921.....	6,187,636 05	2,444,881 34	33,847,193 09	42,479,656 48	3 69	1 45	19 56	8 03	24 70
1922.....	4,910,233 30	2,582,872 53	36,475,820 45	43,968,926 28	2 84	1 49	20 37	8 04	24 70
1923.....	5,064,324 14	2,776,175 55	37,360,683 77	45,201,183 46	2 84	1 56	20 30	6 68	24 70
1924.....	4,537,538 35	3,085,569 30	39,874,166 98	47,487,274 63	2 41	1 64	20 65	7 06	24 70
1925.....	4,912,440 35	3,120,577 13	44,534,715 49	52,567,732 97	2 56	1 62	22 52	8 60	26 70
1926.....	5,118,900 84	3,572,861 21	54,407,523 47	63,099,285 52	2 63	1 83	27 34	10 43	31 80
1927.....	5,485,137 83	3,500,586 59	51,776,659 07	60,762,303 49	2 77	1 76	25 47	9 20	30 00
1928.....	4,251,382 67	3,580,613 56	51,637,114 01	59,469,110 24	2 10	1 77	24 93	9 29	28 80
1929.....	4,210,225 94	3,759,947 49	52,549,753 77	60,519,927 20	2 00	1 80	24 20	8 68	28 00
1930.....	4,095,259 77	3,800,136 14	52,846,768 65	60,742,164 56	1 86	1 73	27 21	9 11	30 80
1931.....	4,098,914 75	3,964,003 38	53,614,396 87	61,677,315 00	1 95	1 89	27 66	9 04	31 50
1932.....	5,085,674 64	3,545,238 05	58,472,131 80	67,103,044 49	2 69	1 87	30 94	7 67	35 50
1933.....	5,100,893 88	2,988,611 60	50,258,886 25	58,348,391 73	2 87	1 68	28 25	6 75	32 80
1934.....	5,042,192 20	3,123,721 73	54,326,749 89	62,492,663 82	2 99	1 85	32 26	8 01	37 10
1935.....	4,834,022 12	3,534,956 06	52,681,021 82	61,050,000 00	2 93	2 14	31 93	9 35	37 00
1936.....	5,129,785 36	3,520,291 69	52,971,409 45	*61,621,486 50	3 16	2 17	32 67	9 67	38 00
1937.....	5,495,144 22	3,541,164 74	52,517,770 93	61,554,079 89	3 45	2 23	33 02	9 93	38 70
1938.....	4,511,685 61	3,612,449 23	55,907,694 91	64,031,829 75	2 91	2 33	36 06	10 04	41 30
1939.....	7,395,309 15	2,897,131 40	50,547,318 85	60,839,759 40	4 85	1 90	33 15	8 41	39 90
1940.....	5,235,648 23	2,878,363 00	52,105,307 54	60,219,318 77	3 53	1 94	35 13	8 67	40 60
1941.....	4,601,466 14	2,819,310 99	50,426,225 71	57,847,002 84	3 15	1 93	34 52	8 51	39 60
1942.....	4,105,187 52	3,049,567 87	52,956,919 01	60,111,674 40	2 80	2 08	36 12	8 88	41 00
1943.....	1,792,628 69	3,151,556 90	54,328,214 71	59,272,400 30	1 24	2 18	37 58	9 67	41 00
1944.....	2,509,094 62	2,941,697 13	52,085,343 41	57,536,135 16	1 74	2 04	36 12	9 04	39 90
1945.....	1,789,798 12	3,121,052 92	57,953,958 96	62,864,810 00	1 21	2 11	29 60	9 58	42 50
1946.....	1,474,930 18	3,257,137 47	59,796,127 55	64,528,195 20	96	2 12	30 01	8 91	42 00
1947.....	1,901,505 30	3,538,046 74	67,035,854 81	72,475,406 85	1 22	2 27	33 25	9 76	46 50
1948.....	1,281,415 14	3,749,325 78	79,447,738 68	84,478,479 60	81	2 37	39 44	10 78	53 40
1949.....	5,012,480 50	3,795,392 65	82,153,435 95	90,961,309 20	3 13	2 37	40 11	11 19	56 80
1950.....	3,166,350 00	5,235,450 00	90,350,700 00	98,752,500 00	2 02	3 34	41 83	15 81	63 00

\* Fractional difference, minus \$51,416.50.

Amount and Percentage, Gain or Loss, Real Estate,

YEAR.	VALUATION AND RATE.				REAL ESTATE.			
	Real Estate.	Personal Estate.	Total Valuation.	Tax Rate per \$1,000.	Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.
1916.....	\$1,279,778,300	\$328,929,679	\$1,608,707,979	\$17 80	\$17,824,000	1.41		
1917.....	1,304,620,800	*162,545,343	1,467,166,143	17 70	24,842,500	1.94		
1918.....	1,313,553,600	184,578,204	1,498,131,804	21 20	8,932,800	.68		
1919.....	1,329,290,100	198,860,978	1,528,151,078	23 60	15,736,500	1.19		
1920.....	1,396,073,300	176,385,480	1,572,458,780	24 10	66,783,200	5.02		
1921.....	1,420,979,600	174,767,243	1,595,746,943	24 70	24,906,300	1.78		
1922.....	1,501,628,400	176,081,306	1,677,709,706	24 70	80,648,800	5.67		
1923.....	1,553,957,500	160,146,800	1,714,104,300	24 70	52,329,100	3.48		
1924.....	1,632,740,100	175,850,598	1,808,590,698	24 70	78,782,600	5.06		
1925.....	1,685,597,700	177,202,200	1,862,799,900	26 70	52,857,600	3.23		
1926.....	1,728,305,200	169,749,700	1,898,054,900	31 80	42,707,500	2.53		
1927.....	1,761,237,200	167,584,500	1,928,821,700	30 00	32,932,000	1.90		
1928.....	1,779,654,400	164,121,000	1,943,775,400	28 80	18,417,200	1.04		
1929.....	1,806,316,200	146,914,800	1,953,231,000	28 00	26,661,800	1.49		
1930.....	1,827,460,600	144,687,600	1,972,148,200	30 80	21,144,400	1.17		
1931.....	1,814,788,300	143,221,700	1,958,010,000	31 50			\$12,672,300	.69
1932.....	1,753,824,300	136,180,700	1,890,005,000	35 50			60,964,000	3.35
1933.....	1,651,972,800	128,027,200	1,780,000,000	32 80			101,851,500	5.80
1934.....	1,554,671,200	128,828,800	1,683,500,000	37 10			97,301,600	5.89
1935.....	1,517,386,700	132,613,300	1,650,000,000	37 00			37,284,500	2.40
1936.....	1,490,186,800	130,078,200	1,620,265,000	38 00			27,199,900	1.79
1937.....	1,470,405,100	120,139,600	1,590,544,700	38 70			19,781,700	1.33
1938.....	1,437,589,900	112,817,600	1,550,407,500	41 30			32,815,200	2.23
1939.....	1,402,161,700	122,644,300	1,524,806,000	39 90			35,428,200	2.46
1940.....	1,362,131,500	121,103,000	1,483,234,500	40 60			40,030,200	2.85
1941.....	1,341,137,500	119,645,400	1,460,782,900	39 60			20,994,000	1.54
1942.....	1,339,756,900	126,381,500	1,466,138,400	41 00			1,380,600	.10
1943.....	1,324,740,000	120,928,300	1,445,668,300	41 00			15,016,900	1.11
1944.....	1,314,718,800	127,289,600	1,442,008,400	39 90			10,021,200	.75
1945.....	1,331,868,400	147,303,600	1,479,172,000	42 50	17,149,600	1.03		
1946.....	1,389,175,200	147,210,400	1,536,385,600	42 00	57,306,800	4.30		
1947.....	1,410,039,100	148,571,800	1,558,610,900	46 50	20,863,900	1.50		
1948.....	1,441,620,300	140,373,700	1,581,994,000	53 40	31,581,200	2.23		
1949.....	1,459,118,000	142,313,500	1,601,431,500	56 80	17,497,700	1.21		
1950.....	1,429,900,000	137,600,000	1,567,500,000	63 00			29,218,000	2.00

\* Under chapter 268, General Acts of 1916 (Income Tax Law), intangible personal property was exempted from local taxation.

NOTE.—Registered motor vehicles were excluded from property tax in 1929, under chapter 179, Acts of 1928, which provided for an excise tax commencing January 1, 1929.



## Personal Estate and Total, by Years, 1916-1950.

PERSONAL ESTATE.				TOTAL.				YEAR.
Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.	Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.	
\$24,486,671	8.04			\$42,310,671	2.70			1916
		\$166,384,336	50.58			\$141,541,836	8.80	1917
22,032,861	13.55			30,965,661	2.11			1918
14,282,774	7.73			30,019,274	2.00			1919
		22,475,498	11.30	44,307,702	2.89			1920
		1,618,137	.91	23,288,163	1.48			1921
1,313,963	.75			81,962,763	5.13			1922
		15,934,506	9.40	36,394,594	2.16			1923
15,703,798	9.80			94,486,389	5.51			1924
1,351,602	.76			54,209,202	2.91			1925
		7,452,500	4.20	35,255,000	1.89			1926
		2,165,200	1.27	30,766,800	1.62			1927
		3,463,500	2.11	14,953,700	.77			1928
		17,206,200	10.48	9,455,600	.53			1929
		2,227,200	1.52	18,917,200	.91			1930
		1,465,900	1.01			14,138,200	.70	1931
		7,041,000	4.91			68,005,000	3.47	1932
		8,153,500	5.98			110,005,000	5.82	1933
801,600	.63					96,500,000	5.43	1934
3,784,500	2.94					33,500,000	1.99	1935
		2,535,100	1.94			29,735,000	1.80	1936
		9,938,600	7.64			29,720,300	1.83	1937
		7,322,000	6.09			40,137,200	2.52	1938
9,826,700	8.71					25,601,500	1.65	1939
		1,541,300	1.25			41,571,500	2.72	1940
		1,457,600	1.20			22,451,600	1.51	1941
6,736,100	5.63			5,355,500	.36			1942
		5,453,200	4.31			20,470,100	1.39	1943
6,361,300	5.26					3,659,900	.25	1944
20,014,000	.16			37,163,600	2.56			1945
		93,200		57,213,600	3.89			1946
1,361,400	.93			22,225,300	1.45			1947
		8,198,100	5.52	23,383,100	1.50			1948
1,939,800	1.38			19,437,500	1.23			1949
		4,713,500				33,931,500	2.12	1950



## Motor Vehicle Excise Tax, 1929 to 1950.

YEAR.	Number of Motor Vehicles Assessed.	Amount of Tax.	Tax Rate.
1929.....	128,453	\$1,619,366 88	\$29 65
1930.....	117,166	1,154,835 60	29 12
1931.....	112,228	903,360 22	29 25
1932.....	97,122	767,368 93	29 92
1933.....	89,789	628,922 09	31 55
1934.....	90,785	606,561 91	32 14
1935.....	95,107	660,326 21	33 06
1936.....	106,819	779,183 87	33 38
1937.....	111,782	900,576 04	34 62
1938.....	108,367	882,498 89	35 15
1939.....	114,189	914,089 49	35 90
1940.....	120,792	1,013,768 21	36 40
1941.....	128,342	1,211,379 84	36 80
1942.....	99,403	934,767 22	36 46
1943.....	87,369	603,744 70	36 33
1944.....	86,949	441,618 65	35 85
1945.....	89,459	355,486 51	35 60
1946.....	108,550	576,263 10	35 40
1947.....	124,143	1,148,879 91	36 23
1948.....	132,901	1,626,886 39	38 07
1949.....	147,604	2,248,090 78	41 32
1950.....	166,351	2,875,962 79	44 16

Table of Abatements, Real and Personal Estate, 1915 to 1950,  
Inclusive.

YEAR.	Total Abatements, Real and Personal Estate.	Rate.	Valuation Abatements, Real and Personal Estate.	Total Valuation City.	Percentage of Valuation of Abatements to Total Valuation of City.
1915.....	\$293,074 91	\$18 00	\$16,292,900	\$1,566,397,308 00	1.03
1916.....	258,013 26	17 80	14,495,100	1,608,707,979 51	.90
1917.....	197,673 99	17 70	11,168,000	1,467,166,143 88	.76
1918.....	236,451 18	21 20	11,153,300	1,498,131,804 86	.74
1919.....	320,754 04	23 60	13,591,300	1,528,151,078 98	.89
1920.....	427,392 73	24 10	17,734,100	1,572,458,780 18	1.13
1921.....	433,546 85	24 70	17,552,500	1,595,746,943 34	1.10
1922.....	636,677 96	24 70	25,776,400	1,677,709,706 30	1.54
1923.....	608,976 05	24 70	24,654,900	1,714,104,300 00	1.44
1924.....	659,407 47	24 70	26,696,700	1,808,590,698 50	1.47
1925.....	711,633 82	26 70	26,652,900	1,862,799,900 00	1.43
1926.....	876,825 26	31 80	25,573,100	1,898,054,900 00	1.45
1927.....	725,564 40	30 00	24,185,500	1,928,821,700 00	1.25
1928.....	532,754 84	28 80	18,498,400	1,943,775,400 00	.95
1929.....	552,641 33	28 00	19,737,200	1,953,231,000 00	1.01
1930.....	1,457,283 68	30 80	47,314,600	1,972,148,200 00	2.39
1931.....	2,425,186 02	31 50	76,996,100	1,958,010,000 00	3.93
1932.....	4,284,096 19	35 50	120,675,500	1,890,005,000 00	6.40
1933.....	3,722,359 36	32 80	113,483,700	1,780,000,000 00	6.38
1934.....	3,569,112 12	37 10	96,230,400	1,683,500,000 00	5.72
1935.....	3,616,852 12	37 00	97,851,800	1,650,000,000 00	5.93
1936.....	3,965,474 89	38 00	104,354,200	1,620,265,000 00	6.44
1937.....	4,153,932 97	38 70	107,336,700	1,590,544,700 00	6.75
1938.....	3,802,360 05	41 30	92,067,300	1,550,407,500 00	5.93
1939.....	3,733,352 00	39 90	93,567,700	1,524,806,000 00	6.14
1940.....	3,491,704 39	40 60	86,002,500	1,483,234,500 00	5.80
1941.....	3,326,789 76	39 60	84,009,800	1,460,782,900 00	5.75
1942.....	3,122,708 58	41 00	76,163,600	1,466,138,400 00	5.20
1943.....	2,661,585 51	41 00	64,196,600	1,445,668,300 00	4.49
1944.....	1,404,542 57	39 90	35,201,500	1,442,008,400 00	2.44
1945.....	296,646 20	42 50	6,979,900	1,479,172,000 00	.47
1946.....	1,101,688 66	42 00	26,230,700	1,536,385,600 00	1.71
1947.....	2,157,732 81	46 50	46,402,900	1,558,610,900 00	2.98
1948.....	2,681,925 12	53 40	50,223,300	1,581,994,000 00	3.17
1949.....	8,431,761 91	56 70	151,452,800	1,601,431,500 00	9.46
1950.....	1,434,034 03	63 00	25,247,100	1,567,500,000 00	1.62

## VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls as Shown in the Assessment of Taxes in the City of Boston from 1815 to 1950, Both Years Inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Population.
1815...	\$33,231,100	\$18,507,000	\$14,724,100	\$9 00	6,368	
1816...	36,691,200	21,271,400	15,419,800	8 00	6,768	
1817...	38,542,100	22,068,500	16,473,600	8 00	6,593	
1818...	39,688,000	22,812,000	16,876,000	8 20	6,574	
1819...	39,708,700	23,207,300	16,801,400	8 00	6,314	
1820...	38,510,700	21,885,700	17,625,000	8 00	7,810	43,298
1821...	41,909,800	23,247,000	18,662,800	7 90	8,646	
1822...	42,140,200	23,364,400	18,775,800	7 30	8,800	
1823...	44,896,800	25,267,000	19,529,800	7 00	9,855	
1824...	49,843,800	27,303,800	22,540,000	8 50	10,897	
1825...	52,442,600	30,992,000	21,450,600	7 00	11,660	58,277
1826...	59,449,200	34,203,000	25,246,200	7 00	12,602	
1827...	65,858,400	36,061,400	29,797,000	7 00	12,442	
1828...	64,523,200	38,908,000	25,615,200	7 10	12,535	
1829...	61,068,000	36,953,800	24,114,200	7 90	13,495	
1830...	59,586,000	36,960,000	22,826,000	8 10	13,096	61,392
1831...	60,698,200	37,675,000	23,023,200	7 90	13,618	
1832...	67,514,400	39,145,200	28,369,200	8 20	14,184	
1833...	70,477,200	40,966,400	28,510,800	8 50	14,899	
1834...	74,805,800	43,140,600	31,665,200	9 40	15,136	
1835...	79,342,600	47,552,800	31,789,800	9 70	16,188	78,603
1836...	88,265,000	53,370,000	34,895,000	9 50	16,719	
1837...	89,583,800	56,311,600	33,272,200	10 00	17,182	
1838...	90,231,600	57,372,400	32,859,200	9 80	15,615	
1839...	91,826,400	58,577,800	33,248,600	11 30	16,561	
1840...	94,581,600	60,424,200	34,157,400	11 00	17,966	93,383
1841...	98,006,600	61,963,000	36,043,600	12 00	18,915	
1842...	106,723,700	65,499,900	41,223,800	5 70	19,626	
1843...	110,046,000	67,673,400	42,372,600	6 20	20,063	
1844...	118,450,300	72,048,000	46,402,300	6 00	22,339	

From 1815 to 1842, inclusive, poll tax assessed on all males above 16 years of age.

1843, poll tax assessed on all males between 20 and 70 years of age.

1844 and thereafter, poll tax assessed on all males above 20 years of age.

Population — 1790, 18,320.

— 1800, 24,937.

— 1810, 33,787.

From 1815 to 1821, inclusive, valuations are for Town of Boston.



## Valuation of Property.—Continued.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1845...	\$135,948,700	\$81,991,400	\$53,957,300	\$5 70	24,287	114,366
1846...	148,839,600	90,119,600	58,720,000	6 00	25,974	
1847...	162,360,400	97,764,500	64,595,900	6 00	27,008	
1848...	167,728,000	100,403,200	67,324,800	6 50	27,726	
1849...	174,188,200	102,827,500	71,352,700	6 50	28,363	
1850...	180,000,500	105,093,400	74,907,100	6 80	28,018	136,881
1851...	187,947,000	109,358,500	78,588,500	7 00	28,445	
1852 ..	187,680,000	110,699,200	76,980,800	6 40	28,983	
1853...	206,514,200	116,090,900	90,423,300	7 60	29,959	
1854...	227,013,200	127,730,200	99,283,000	9 20	31,130	
1855...	241,932,200	136,351,300	105,580,900	7 70	31,602	160,490
1856...	249,162,500	143,681,700	105,480,800	8 00	32,974	
1857...	258,111,900	149,713,800	108,398,100	9 30	33,162	
1858...	254,714,100	153,505,300	101,208,800	8 60	32,621	
1859...	263,429,000	158,410,900	105,018,200	9 70	33,456	
1860...	276,861,000	163,891,300	112,969,700	9 30	34,449	177,840
1861...	275,760,100	167,682,100	108,078,000	8 90	35,161	
1862...	276,217,000	163,638,000	112,579,000	10 50	34,159	
1863...	302,507,200	169,624,500	132,882,700	11 50	33,618	
1864...	332,449,900	182,072,300	150,377,600	13 50	32,832	
1865...	371,892,775	201,628,900	170,263,875	15 80	34,704	192,318
1866...	415,362,345	225,767,215	189,595,130	13 00	34,192	
1867...	444,946,100	250,587,700	194,358,400	15 50	35,772	
1868...	493,573,700	287,635,800	205,937,900	12 30	48,416	
1869...	549,511,600	332,051,900	217,459,700	13 70	51,195	
1870...	584,089,400	365,593,100	218,496,300	15 30	56,926	250,526
1871...	612,633,550	395,214,950	217,448,600	13 10	61,148	
1872...	682,724,300	443,283,450	239,440,850	11 70	67,221	
1873...	693,831,400	470,086,200	223,745,200	12 80	70,199	
1874...	798,755,050	554,200,150	244,554,900	15 60	84,684	
1875...	793,961,895	558,941,000	235,020,895	13 70	85,086	341,919
1876...	748,996,210	526,157,900	222,838,310	12 70	81,364	
1877...	686,840,586	481,407,200	205,433,386	13 10	86,007	
1878...	630,446,866	440,375,900	190,070,966	12 80	85,913	
1879...	613,322,692	428,777,000	184,545,692	12 50	89,452	
1880...	639,462,495	437,370,100	202,092,395	15 20	93,769	362,839
1881...	665,554,597	455,288,600	210,165,997	13 90	99,407	

## Valuation of Property.—Continued.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1882...	\$672,497,962	\$467,704,150	\$204,793,812	\$15 10	102,594	
1883...	682,432,671	478,318,900	204,113,771	14 50	107,286	
1884...	682,656,658	488,130,600	194,526,058	17 00	110,481	
1885...	685,579,072	495,973,400	189,605,672	12 80	112,104	390,393
1886...	710,621,335	517,503,275	193,118,060	12 70	112,446	
1887...	747,642,517	547,171,175	200,471,342	13 40	115,603	
1888...	764,452,548	563,013,275	201,439,273	13 40	120,529	
1889...	795,433,744	593,799,975	201,633,769	12 90	123,335	
1890...	822,041,800	619,990,275	202,051,525	13 30	125,906	*448,477
1891...	855,069,415	650,238,375	204,831,040	12 60	132,809	
1892...	893,975,704	680,279,875	213,695,829	12 90	136,375	
1893...	924,093,751	707,762,275	216,331,476	12 80	139,757	
1894...	928,109,042	723,743,850	204,365,192	12 80	139,789	
1895...	951,367,928	744,751,050	206,616,878	12 80	142,460	496,920
1896...	981,269,914	770,261,700	211,008,214	12 90	148,477	
1897...	1,012,582,209	803,860,550	208,721,659	13 00	154,654	
1898...	1,036,099,418	830,233,900	205,865,518	13 60	157,590	
1899...	1,089,736,252	866,809,700	222,926,552	13 10	161,401	
1900...	1,129,175,832	902,490,700	226,685,132	14 70	166,354	*560,892
1901...	1,152,505,834	925,037,500	227,468,334	14 90	171,650	
1902...	1,191,274,616	957,496,900	233,777,716	14 80	171,516	
1903...	1,220,457,323	985,560,300	234,897,023	14 80	178,905	
1904...	1,236,953,362	1,006,122,900	230,830,662	15 20	181,437	
1905...	1,259,745,682	1,021,431,200	238,314,482	16 00	183,359	595,380
1906...	1,289,705,887	1,004,892,700	244,813,187	15 90	183,464	
1907...	1,313,471,556	1,070,864,700	242,606,856	15 90	184,983	
1908...	1,327,662,337	1,082,405,300	245,257,037	16 50	187,566	
1909...	1,347,948,227	1,092,602,000	255,346,227	16 50	189,539	
1910...	1,393,760,423	1,118,989,100	274,771,323	16 40	198,849	*670,585
1911...	1,428,349,513	1,146,663,400	281,686,113	16 40	195,533	
1912...	1,481,819,920	1,186,474,900	295,345,020	16 40	202,422	
1913...	1,520,974,526	1,215,882,600	305,091,926	17 20	205,983	
1914...	1,541,351,409	1,237,448,500	303,902,909	17 50	206,815	
1915...	1,566,397,309	1,261,954,300	304,443,009	18 00	209,365	745,439
1916...	1,608,707,979	1,279,778,300	328,928,679	17 80	211,677	
1917...	1,467,166,143	1,304,620,800	162,545,343	17 70	209,913	
1918...	1,498,131,804	1,313,553,600	184,578,204	21 20	222,262	

\* U. S. census.



## Valuation of Property.—Concluded.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1919...	\$1,528,151,078	\$1,329,290,100	\$198,860,978	\$23 60	226,533	
1920...	1,572,458,870	1,396,073,300	176,385,480	24 10	195,795	*748,060
1921...	1,595,746,943	1,420,979,600	174,767,343	24 70	197,082	
1922...	1,677,709,706	1,501,628,400	176,031,306	24 70	232,918	
1923...	1,714,104,300	1,553,957,500	160,146,800	24 70	232,432	
1924...	1,808,590,698	1,632,740,100	175,850,598	24 70	238,487	
1925...	1,862,799,900	1,685,597,700	177,202,200	26 70	239,317	779,620
1926...	1,898,054,900	1,728,305,200	169,749,700	31 80	241,000	
1927...	1,928,821,700	1,761,237,200	167,584,500	30 00	240,767	
1928...	1,943,775,400	1,779,654,400	164,121,000	28 80	238,116	
1929...	1,953,231,000	1,806,316,200	146,914,800	28 00	237,937	
1930...	1,972,148,200	1,827,460,600	144,687,600	30 80	241,423	*781,188
1931...	1,958,010,000	1,814,788,300	143,221,700	31 50	241,459	
1932...	1,890,005,000	1,753,824,300	136,180,700	35 50	239,798	
1933...	1,780,000,000	1,651,972,800	128,027,200	32 80	240,421	
1934...	1,683,500,000	1,554,671,200	128,828,800	37 10	240,916	
1935...	1,650,000,000	1,517,386,700	132,613,300	37 00	242,691	817,713
1936...	1,620,265,000	1,490,186,800	130,078,200	38 00	245,624	
1937...	1,590,544,700	1,470,405,100	120,139,600	38 70	236,885	
1938...	1,550,407,500	1,437,589,900	112,817,600	41 30	238,854	
1939...	1,524,806,000	1,402,161,700	122,644,300	39 90	252,394	
1940...	1,483,234,500	1,362,131,500	121,103,000	40 60	250,753	*770,816
1941...	1,460,782,900	1,341,137,500	119,645,400	39 60	254,638	
1942...	1,466,138,400	1,339,756,900	126,381,500	41 00	254,020	
1943...	1,445,668,300	1,324,740,000	120,928,300	41 00	251,231	
1944...	1,442,008,400	1,314,718,800	127,289,600	39 90	253,674	
1945...	1,479,172,000	1,331,868,400	147,303,600	42 50	255,781	766,386
1946...	1,536,385,600	1,389,175,200	147,210,400	42 00	255,793	
1947...	1,558,610,900	1,410,039,100	148,571,800	46 50	260,487	
1948...	1,581,994,000	1,441,620,300	140,373,700	53 40	258,208	
1949...	1,601,431,500	1,459,118,000	142,313,500	56 80	255,225	
1950...	1,567,500,000	1,429,900,000	137,600,000	63 00	254,058	801,444

NOTE.—Prior to 1842 taxes were assessed on a basis of 50 per cent of true value. Custom discontinued in 1842 and thereafter.

The city of Roxbury was annexed January 6, 1868.

Valuation real estate	.	.	.	.	.	.	.	.	.	\$18,265,400
“ personal estate	.	.	.	.	.	.	.	.	.	8,286,300

“ total	.	.	.	.	.	.	.	.	.	\$26,551,700 said valuation
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first taking effect as a part of Boston in 1868.

Population by state census of 1865 was 28,426.



The town of Dorchester was annexed January 3, 1870.

Valuation real estate	.	.	.	.	.	.	.	.	.	\$12,826,200
" personal estate	.	.	.	.	.	.	.	.	.	7,489,500
" total	.	.	.	.	.	.	.	.	.	\$20,315,700 said valuation

first taking effect as a part of Boston in 1870.  
Population by state census of 1865 was 10,717.

The city of Charlestown was annexed January 5, 1874.

Valuation real estate	.	.	.	.	.	.	.	.	.	\$26,016,100
" personal estate	.	.	.	.	.	.	.	.	.	9,273,582
" total	.	.	.	.	.	.	.	.	.	\$35,289,682 said valuation

first taking effect as a part of Boston in 1874.  
Population by United States census of 1870 was 28,323.

The town of West Roxbury was annexed January 5, 1874.

Valuation real estate	.	.	.	.	.	.	.	.	.	\$16,254,350
" personal estate	.	.	.	.	.	.	.	.	.	5,894,250
" total	.	.	.	.	.	.	.	.	.	\$22,148,600 said valuation

first taking effect as a part of Boston in 1874.  
Population by United States census of 1870 was 8,686.

The town of Brighton was annexed January 5, 1874.

Valuation real estate	.	.	.	.	.	.	.	.	.	\$11,964,450
" personal estate	.	.	.	.	.	.	.	.	.	2,584,081
" total	.	.	.	.	.	.	.	.	.	\$14,548,531 said valuation

first taking effect as a part of Boston in 1874.  
Population by United States census of 1870 was 4,967.

The town of Hyde Park was annexed January 1, 1912.

Valuation real estate	.	.	.	.	.	.	.	.	.	\$13,088,575
" personal estate	.	.	.	.	.	.	.	.	.	2,540,690
" total	.	.	.	.	.	.	.	.	.	\$15,629,265 said valuation

first taking effect as a part of Boston in 1912.  
Number of polls, 4,130.  
Population, United States census, 15,507.

The following-named employees served in the armed forces of the United States (1940-1945):

Name.	Designation.
TIMOTHY J. CALLAHAN . . . . .	Second Assistant Assessor.
JOSEPH CAULEY . . . . .	Temporary Clerk.
JOHN M. DEVINE . . . . .	Clerk.
FRANCIS A. DUGGAN . . . . .	First Assistant Assessor.
HERBERT A. ELLIS . . . . .	First Assistant Assessor.
JAMES R. FARRELL . . . . .	First Assistant Assessor.
PAUL M. FINAN . . . . .	First Assistant Assessor.
JOSEPH GATELEY . . . . .	Temporary Clerk.
JOSEPH V. HAGERTY . . . . .	Clerk.
WILLIAM J. HEALEY . . . . .	Assistant Secretary.
JOHN M. LANNING . . . . .	First Assistant Assessor.
FRANCIS J. MCFARLAND . . . . .	Deputy Assessor.
FRED A. MONCIEWICZ . . . . .	Principal Assessor.
WILLIAM M. O'BRIEN . . . . .	Clerk.

Compiled by M. D. SULLIVAN.

















